

FORM L: BUDGET SUMMARY

Legal Name of Applicant: _____

Cost Categories	TDH Funds Requested (1)	Direct Federal Funds (2)	Other State Agency Funds* (3)	Local Funding Sources (4)	Other Funds (5)	Total (6)
A. Personnel	\$	\$	\$	\$	\$	\$ 0
B. Fringe Benefits	\$	\$	\$	\$	\$	\$ 0
C. Travel	\$	\$	\$	\$	\$	\$ 0
D. Equipment	\$	\$	\$	\$	\$	\$ 0
E. Supplies	\$	\$	\$	\$	\$	\$ 0
F. Contractual	\$	\$	\$	\$	\$	\$ 0
G. Construction	N/A 0	N/A 0	N/A 0	N/A 0	N/A 0	N/A 0
H. Other	\$	\$	\$	\$	\$	\$ 0
I. Total Direct Costs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
J. Indirect Costs	\$	\$	\$	\$	\$	\$ 0
K. Total (Sum of I and J)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
L. Program Income - Projected Earnings	\$	\$	\$	\$	\$	\$ 0

The Public Health Improvement Grant will allow up to 10% of salary expenses for indirect costs. Funds will not be awarded to pay for rent, utilities, renovations or construction.

Letter(s) of good standing that validate the applicant's programmatic, administrative, and financial capability must be placed after this form if applicant receives any funding from other non-TDH state agencies. If the applicant is a state agency, local governments or health departments, or institution of higher education, letter(s) of good standing are not required. DO NOT include non-project related funding in column 3.

FORM L: BUDGET SUMMARY Instructions

An accurate budget plan is essential to achieve the performance measures and work plan set out in the narrative portion of the application. All applicants shall complete the budget summary form. Be sure to refer to the appropriate sections in the RFP for program-specific allowable and unallowable costs.

This form shall reflect funding from all sources that support the project described in this attachment. See "Detailed Budget Category Forms, Instructions" for definitions of cost categories. For purposes of this form, the column headings have the following meanings:

- Column 1: The amount of funds requested from the Texas Department of Health (TDH) for this project.
- Column 2: Federal funds awarded directly to applicant.
- Column 3: Funds awarded to applicant from other State of Texas governmental agencies.
- Column 4: Funds awarded to applicant by local governmental agencies (city, county, local health department, etc.).
- Column 5: Funds from other sources not previously addressed in columns 1-4 (third party reimbursements, private foundations, donations, fund-raising, etc.).
- Column 6: The sum of columns 1-5.

PROGRAM INCOME

Program Income: Projected Earnings. Applicant shall estimate the amount of program income that is expected to be generated during the budget period.

DEFINITION: Program income is the income resulting from fees or charges made by a contractor in connection with activities supported in whole or in part by a federal/state contract. Program income earned as a result of an effort which is jointly funded by TDH and the contractor is to be shared by TDH and the contractor. A program income allocation plan is the means by which TDH's share is determined. The required formula for a plan is as follows:

$$\frac{\text{TDH's Share of Funding}}{\text{TDH's Share of Funding} + \text{Contractors Share of Funding}} \times \text{Total Program Income Collected} = \text{TDH's Share of Program Income}$$

Contractor shall disburse program income rebates, refunds, contract settlements, audit recoveries and interest earned on such funds before requesting cash payments including advance payments from TDH.

For more information about program income, refer to the Program Income Article in the General Provisions for TDH Grants Contracts and/or request a copy of TDH's Financial Administrative Procedures Manual from the Grants Management Division or on the Internet at www.tdh.state.tx.us/grants/forms_and_documents.htm.

INSTRUCTIONS:

Projected Earnings. Applicant must enter on the BUDGET SUMMARY form the estimated amount of program income that is expected to be generated during the budget period.

Examples Of Program Income

- Fees received for personal services performed in connection with and during the period of contract support;
- Tuition and fees when the course of instruction is developed, sponsored, and supported by the applicable contract from state or federal sources;
- Sale of services such as laboratory tests or computer time;
- Payments received from patients or third parties for medical or hospital service, such as Title XIX or Title XX reimbursements, insurance payments, or patient fees. These payments may be made under either a cost reimbursement or a fixed price agreement;
- Lease or rental of films or video tapes; and
- Rights or royalty payments resulting from patents or copyrights developed or acquired by the contractor.

[If using a unit cost reimbursement methodology, omit the Budget Summary Form and Budget Category Detail Forms and insert the appropriate unit cost forms and instructions. If a Program requires applicants to establish the unit rate, include the following statement as a RFP budget requirement on the form: "Applicant certifies that the unit rate requested is the price given to applicant's most favored customer."]

FORM L: BUDGET SUMMARY Sample

Legal Name of Applicant: Apple County Health Department

Cost Categories	TDH Funds Requested (1)	Direct Federal Funds (2)	Other State Agency Funds* (3)	Local Funding Sources (4)	Other Funds (5)	Total (6)
A. Personnel	\$ 27,900	\$ 30,900	\$ 5,000	\$ 0	\$ 0	\$ 63,800
B. Fringe Benefits	\$ 4,032	\$ 5,030	\$ 1,000	\$ 0	\$ 0	\$ 10,062
C. Travel	\$ 1,373	\$ 2,070	\$ 5,00	\$ 0	\$ 0	\$ 3,448
D. Equipment	\$ 2,060	\$ 3,050	\$ 2,050	\$ 1,500	\$ 0	\$ 8,660
E. Supplies	\$ 45,000	\$ 46,000	\$ 20,000	\$ 5,500	\$ 0	\$ 116,500
F. Contractual	\$ 41,208	\$ 42,010	\$ 15,000	\$ 0	\$ 0	\$ 98,218
G. Construction	N/A 0	N/A 0	N/A 0	N/A 0	N/A 0	N/A 0
H. Other	\$ 23,000	\$ 1,000	\$ 500	\$ 0	\$ 0	\$ 24,500
I. Total Direct Costs	\$ 144,573	\$ 130,060	\$ 44,050	\$ 7,000	\$ 0	\$ 325,683
J. Indirect Costs	\$ 2,025	\$ 900	\$ 650	\$ 0	\$ 0	\$ 3,575
K. Total (Sum of I and J)	\$ 146,598	\$ 130,960	\$ 44,700	\$ 7,000	\$ 0	\$ 329,258
L. Program Income --Projected Earnings	\$ 13,200	\$ 12,000	\$ 4,200	\$ 600	\$ 0	\$ 30,000

The Public Health Improvement Grant will allow up to 10% of salary expenses for indirect costs. Funds will not be awarded to pay for rent, utilities, renovations or construction.

Letter(s) of good standing that validate the applicant's programmatic, administrative, and financial capability must be placed after this form if applicant receives any funding from other non-TDH state agencies. If the applicant is a state agency or institution of higher education, letter(s) of good standing are not required. DO NOT include non-project related funding in column 3.

DETAILED BUDGET CATEGORY FORMS

General Information

Requirements for Categorical Budgets

The application shall include a detailed breakdown of budget cost categories and a narrative justification. Details of each cost category shall be expressed using the budget category detail forms (L1-7), which follow. Definitions of the cost categories and instructions and examples of how to itemize the contents of each cost category are included after the budget category detail forms. Computer generated facsimiles may be substituted for any of the forms; however, the exact wording and format must be maintained.

General Information

Additional information on basic accounting and financial management systems requirements is available in TDH's Financial Administrative Procedures Manual. Copies of the manual are available from the Grants Management Division or on the Internet at www.tdh.state.tx.us/grants/forms_and_documents.htm.

Only those costs allowable under UGMS and any revisions thereto plus any applicable federal cost principles are eligible for reimbursement under this contract. Applicable cost principles, audit requirements, and administrative requirements are as follows:

Applicable Cost Principles	Audit Requirements	Administrative Requirements
OMB Circular A-87, State & Local Governments	OMB Circular A-133	UGMS
OMB Circular A-21, Educational Institutions	OMB Circular A-133	OMB Circular A-110
OMB Circular A-122, Non Profit Organizations	OMB Circular A-133 and UGMS	UGMS
48 CFR Part 31, For Profit Organization and other than a hospital and an organization named in OMB Circular A122 as not subject to that circular	Program audit conducted by an independent certified public accountant must be in accordance with Governmental Auditing Standards.	

A. Allowable and Unallowable Costs

Below is a brief listing of allowable and unallowable costs as prescribed by federal cost principles or TDH policy. Applicable federal cost principles provide additional information and guidance on allowable and unallowable costs.

An **allowable cost**, in accordance with federal cost principles, meets the following criteria:

1. It is necessary and reasonable for proper and efficient administration of the funded program;
2. It can be allocated to the funded program and is not a general expense needed to carry out the contractor's general responsibilities;
3. It is authorized or is not prohibited under applicable laws or regulations;
4. It conforms to applicable limitations or exclusions;
5. It is consistent with applicable policies and procedures;
6. It is treated consistently through the application of generally accepted accounting principles appropriate to the circumstances;
7. It is not allocated or included as a cost of any other program; and
8. It is the net sum of all applicable credits.

**DETAILED BUDGET CATEGORY FORMS,
Allowable/Unallowable Costs continued**

Unallowable costs, i.e., costs that may not be paid with TDH funds include, but are not limited to:

1. Advertising and public relations costs other than those specifically allowed by terms of the contract attachment or those incurred for the purpose of personnel recruitment, solicitation of bids and disposal of surplus materials;
2. Bad debts;
3. Construction is not allowed without the prior written approval of TDH;
4. Contingency reserve funds;
5. Contributions and donations;
6. Entertainment costs including amusement/social activities and their related costs (meals, beverages, lodgings, rentals, transportation, and gratuities) are not allowed unless the costs are directly related to the program's purpose and TDH has reviewed and issued prior written approval of the work plan components that relate to entertainment costs;
7. Fines, penalties, late payment fees, bank overdraft charges;
8. Fundraising;
9. Interest (unless specifically authorized by applicable cost principles or authorized by federal or state legislation);
10. Lobbying.

B. Direct Costs

Direct costs are those that can be specifically identified with a particular award, project, service, scope of work or other direct objective of an organization. These costs may be charged directly to the TDH contract attachment (if applicant is awarded a contract). These costs may also be charged to cost objectives used to accumulate all costs pending distribution to specific contracts and other purposes. Direct cost categories include: personnel, fringe benefits, travel, equipment, supplies, contractual, and other.

C. Indirect Costs

Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective. The amount of indirect costs that may be charged to any resulting TDH contract attachment is determined by negotiation and will be defined in the contract budget attachment.

D. Audit Requirements

If required by OMB Circular A-133 and/or UGMS, applicant or applicant's authorized contracting entity shall arrange for a financial and compliance audit (Single Audit). Applicant may include in the budget request an amount for TDH's proportionate share of costs. The audit must be conducted by an independent CPA and must be in accordance with applicable OMB Circulars, Government Auditing Standards, and UGMS. Audit services shall be procured in compliance with state procurement procedures, as well as the provisions of UGMS.

FORM L-1: PERSONNEL Budget Category Detail Form

Legal Name of Applicant: _____

Functional Title + Code E=Existing or P=Proposed	% Time	Certification/ License Required	Total Annual Salary	Salary Requested for Project	Vacant Y/N	Justification
FRINGE BENEFITS: Itemize the elements of fringe benefits in this space. Attach an additional sheet of paper if more space is required.				Salary Total	\$ 0	
				Fringe Benefit Rate %	%	
				FRINGE BENEFITS TOTAL	\$	

FORM L-1: PERSONNEL Budget Category Detail Form Sample

Legal Name of Applicant: Apple County Health Department

Functional Title + Code E=Existing or P=Proposed	% Time	Certification/ License Required	Total Annual Salary	Salary Requested for Project	Vacant Y/N	Justification
Financial Officer (E)	5%		\$42,000	\$2,100	N	Provides financial accountability of program
Administrative/Personnel (P)	5%		\$36,000	\$1,800	Y	Provides personnel services and training
Outreach Counselor (E)	100%		\$24,000	\$24,000	N	Provides outreach/case management services
FRINGE BENEFITS: Itemize the elements of fringe benefits in this space. Attach an additional sheet of paper if more space is required. FICA 7.65% Worker's Comp 2.05% Retirement Plan 1.63% Health Insurance 3.12%				Salary Total		\$27,900
				Fringe Benefit Rate 14.45 %		
				FRINGE BENEFITS TOTAL		\$4,032

PERSONNEL

DEFINITION: Actual salaries and wages for all staff positions in the proposed project that will provide direct care and administrative services (including clerical) to the project.

INSTRUCTIONS: Enter the following information for each position on the PERSONNEL Budget Category Detail Form: functional title, whether the position is existing or proposed, % of time dedicated to the project, any certification or license an individual must possess to be qualified for the position, the total annual salary, the amount of TDH funds requested for this position's salary (% of time dedicated to the project multiplied by the annual salary), whether the position is vacant or filled, and the justification for the position. Justification may include a brief description of the position's primary responsibilities and an explanation for the % of time dedicated to the project, why the position classification is appropriate (including license/certification requirements), and an explanation of reasonableness of the annual salary.

FRINGE BENEFITS

DEFINITION: Fringe benefits paid by the applicant on behalf of its employees. This includes employer contributions for social security, retirement, health and accident insurance, and workers' compensation insurance. Fringe benefits requested should represent actual benefits paid for employees.

INSTRUCTIONS: Itemize the elements of fringe benefits and indicate the % rate on the PERSONNEL Budget Category Detail Form.

FORM L-2: TRAVEL Budget Category Detail Form

Legal Name of Applicant: _____

Local Travel Costs (mileage plus per diem)

Mileage Reimbursement Rate	Estimated Number of Miles	Estimated Mileage Cost (a)	Estimated Per Diem Costs (b)	Estimated Total Local Travel Costs (a) + (b)	Justification (include who or what position will be traveling, area or locations to cover, and why local travel is necessary to accomplish the project)
\$		\$	\$	\$ 0	

Conference/Workshop Costs

Name and/or Description of Conference/Workshop	Location (City)	No. of Applicant Employees Attending (for whom TDH funds are requested)	Estimated Travel Cost (# of miles x reimbursement rate; estimated airfare, etc.)		Estimated Per Diem Cost	Estimated Related Travel Costs (taxi, etc.)	Estimated Total Conference/Workshop Cost	Justification
							0	
							0	
							0	
							0	
							0	
							0	
TOTAL for Conf/Workshop TRAVEL:			\$ 0		\$ 0	\$ 0	\$ 0	

Local TRAVEL Costs: \$ 0	Conf/Workshop TRAVEL Costs: \$ 0	Total TRAVEL Costs: \$ 0
--------------------------	----------------------------------	--------------------------

NOTE: All contracts with the Texas Department of Health require that a written travel policy be maintained by the contracting entity. Attach a copy of the travel policy as an appendix to the proposal. If a written travel policy is not in place, TDH's travel policy will be used.

SAMPLE

FORM L-2: TRAVEL Budget Category Detail Form Sample

Legal Name of Applicant: Apple County Health Department

Local Travel Costs (mileage plus per diem)

Mileage Reimbursement Rate	Estimated Number of Miles	Estimated Mileage Cost (a)	Estimated Per Diem Costs (b)	Estimated Total Local Travel Costs (a) + (b)	Justification (include who or what position will be traveling, area or locations to cover, and why local travel is necessary to accomplish the project)
\$.31	1,068	\$ 331	\$ 144	\$ 475	Executive Director – Travel to all site locations in the nineteen county area for review, monitor, evaluate, and

Conference/Workshop Costs

Name and/or Description of Conference/Workshop	Location (City)	No. of Applicant Employees Attending (for whom TDH funds	Estimated Travel Cost (# of miles x reimbursement rate; estimated airfare, etc.)		Estimated Per Diem Cost	Estimated Related Travel Costs (taxi, etc.)	Estimated Total Conference/Workshop Cost	Justification
Family Planning Advisory Committee Meetings (4)	Austin	1	1,735 miles x \$0.31/mile =	\$538	\$360	\$0	\$898	Clinic Services Director to attend Family Planning Committee meetings (4)
TOTAL for Conf/Workshop TRAVEL:			\$538		\$360	\$0	\$898	

Local TRAVEL Costs:	\$475	Conf/Workshop TRAVEL Costs:	\$898	Total TRAVEL Costs:	\$1,373
---------------------	-------	-----------------------------	-------	---------------------	---------

NOTE: All contracts with the Texas Department of Health require that a written travel policy be maintained by the contracting entity. Attach a copy of the travel policy as an appendix to the proposal. If a written travel policy is not in place, TDH's travel policy will be used.

TRAVEL

DEFINITION: The costs of transportation, lodging, meals and related expenses incurred by the applicant's staff while traveling to perform duties required by the proposed project are classified as travel. This includes personal auto mileage for travel by employees. Costs related to client transportation, registration fees, and travel associated with contractual staff should be classified as "Other", not "Travel."

INSTRUCTIONS: The TRAVEL Budget Category Detail Form requires information on local travel costs (travel and per diem) and information on conferences/workshops for which TDH funding is being requested. For local travel, enter the reimbursement rate for automobile mileage and the estimated number of miles to be traveled for the budget period. To calculate the total estimated local travel costs, multiply the local reimbursement rate per mile by the total estimated number of automobile miles. Enter the estimated per diem costs which may be associated with local travel and show the basis for cost (15 partial days x \$7 per partial day = \$105). The justification should include who or what position classification(s) will be traveling and why local travel is necessary to accomplish the project. For conferences/workshops, the following must be included for all attending for whom TDH funds are being requested: the name and/or description of the conference/workshop, the location (city), the number of persons attending, estimated travel, per diem, other related travel costs (excluding registration fees) and total costs for all attending. The justification should include how attendance at the conference/workshop will directly benefit the project and why it is necessary to accomplish the project.

FORM L-3: EQUIPMENT Budget Category Detail Form

Legal Name of Applicant: _____

Itemize, describe and justify the list below. Attach complete specifications or a copy of the purchase order. See attached sample for equipment definition and detailed instructions to complete this form.

DESCRIPTION OF ITEM (<input type="checkbox"/> \$1,000 or Exception)	COST PER UNIT / # OF UNITS	UNIT TOTAL	PURPOSE & JUSTIFICATION
TOTAL Amount Requested for EQUIPMENT:		\$ 0.00	

FORM L-3: EQUIPMENT Budget Category Detail Form Sample

Legal Name of Applicant: Apple County Health Department

Itemize, describe and justify the list below. Attach complete specifications or a copy of the purchase order.

DESCRIPTION OF ITEM (<input type="checkbox"/> \$1,000 or Exception)	COST PER UNIT / # OF UNITS	UNIT TOTAL	PURPOSE & JUSTIFICATION
Laptop Computer Dell Inspiron 8000, Intel Pentium III Processor at 850 MHZ, .32 KB Internal Cache (L1), 100 MHZ (Pentium III) external BUS, Frequency and 66 MHZ (Celeron) external BUS frequency Intel 815e AGP, Set Chipset with 4X AFP memory	\$2,060 / 1	\$2,060	Administrative processing and billing for Community Power Point presentation on the value of Family Planning
TOTAL Amount Requested for EQUIPMENT:		\$ 2,060	

EQUIPMENT

DEFINITION: Equipment is defined by TDH as non-expendable personal property with a unit cost of more than \$1,000.00 and a useful life of more than one year, with the following exceptions: fax machines, stereo systems, cameras, video recorders/players, microcomputers, printers, software, medical and laboratory equipment. Medical and laboratory equipment in this category is defined as microscopes, oscilloscopes, centrifuges, balances, and incubators. Medical and laboratory equipment not included in these five categories are not considered a capital asset unless the unit value is over \$1,000.00. The exception items listed will still be inventoried if their unit cost plus any items used with or attached to the unit is \$500.00 or greater. For items with component parts (i.e., computers), the aggregate cost must be considered when applying the \$500/\$1,000 threshold.

INSTRUCTIONS: Enter the following information on the EQUIPMENT Budget Category Detail Form for each type of equipment item: description of each item, the cost per unit, the number of units to be purchased, the total amount for the line item (multiply the cost per unit by the number of units), state the purpose for the item(s) and why the equipment is necessary and how the applicant determined or will determine that the cost is reasonable. Attach a complete specification or a copy of the purchase order.

EXAMPLES OF EQUIPMENT DESCRIPTIONS

Remember: Equipment is priced **per unit** including freight. If you intend to purchase 10 modems @ \$95 each, this would be considered a supply item not an equipment item.

INCORRECT EXAMPLES

Computer-850 Mhz Pentium
1 @ \$2,150
(insufficient description/specification)
1 @ \$250 Laser Jet Printer
*(This item would be moved to supplies
as it is less than \$500.00).*

CORRECT EXAMPLES

Laptop Computer Dell Inspiron 8000, Intel Pentium III Processor at 850 MHZ, .32 KB Internal Cache (L1), 100 MHZ (Pentium III)
external BUS, Frequency and 66 MHZ (Celeron) external BUS frequency Intel 815e AGP, Set Chipset with 4X AFP memory.
1 @ \$2,150
24" Zenith Portable TV/VCR Combination;
Model #Z12345
1 @ \$750

